

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

United States Court
Southern District of Texas
FILED

JAN 31 2017

David J. Bradley, Clerk of Court

UNITED STATES OF AMERICA,
Plaintiff,

v.

RICHARD FLOYD TATUM JR.
Defendant.

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Criminal No.

17 CR 45

INFORMATION

The United States Attorney charges:

Background

That at all times relevant to this Information:

1. RICHARD FLOYD TATUM JR., defendant herein, was a resident of Humble, Texas, which is within the Houston Division of the Southern District of Texas.
2. RICHARD FLOYD TATUM JR. was an owner and director of Associated Marine & Industrial Staffing, Inc. ("AMI"), an industrial staffing corporation that maintained its principal place of business in Houston, Texas, which is within the Houston Division of the Southern District of Texas. RICHARD FLOYD TATUM JR., through AMI, employed over 1,000 employees.
3. The Internal Revenue Service ("IRS") was an agency of the United States Department of Treasury responsible for administering the federal tax laws of the United States.
4. The Federal Insurance Contribution Act ("FICA") required employers to withhold from

employees' paychecks Medicare and Social Security taxes.

5. The Internal Revenue Code required employers to withhold from employees' paychecks federal income taxes.
6. Employers were required to pay over the withheld FICA taxes and federal income taxes to the IRS on a periodic basis. Employers were also required to file with the IRS, on a quarterly basis, an Employer's Quarterly Federal Income Tax Return, Form 941, that was due at the end of the month following the end of each calendar quarter and reported the total amount of wages and other compensation subject to withholding, the total amount of income tax withheld, the total amount of FICA taxes withheld, and the total tax deposits or payments due.

Count One

(Failure to pay over payroll tax – 26 U.S.C. 7202)

7. During the second quarter of the year 2012, ending June 31, 2012, RICHARD FLOYD TATUM JR. withheld and collected from the total taxable wages of his employees, federal income taxes and FICA taxes in the approximate amount of \$1,321,963, and did willfully fail to timely file an Employer's Quarterly Federal Income Tax Return, Form 941, for the second quarter of the year 2012, and did willfully fail to pay over to the IRS the federal income taxes and FICA taxes withheld and due and owing to the United States of America for the quarter ending June 31, 2012, in the approximate amount of \$1,321,963.

In violation of Title 26, United States Code, Section 7202.

Respectfully submitted,
KENNETH MAGIDSON
UNITED STATES ATTORNEY
SOUTHERN DISTRICT OF TEXAS

By: Mara A. Strier, by permission
M. Strier *GE*

MARA A. STRIER
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